

ABSTRACT OF THE DISCLOSURE

The disclosed invention provides a process for the production of a benzoic acid ester by reaction of a benzoic acid component selected from benzoic acid or a benzoic acid ester with alcohol in the presence of a catalyst, characterized in that tin(II) oxide in combination with a phosphorus(I) compound is used as the catalyst. A phosphorus(I) acid or a salt thereof is preferably used as the phosphorus(I) compound. The resultant products can be used as constituents in cosmetic preparations.